

Georgia Form IT-CR (Rev. 09/04)
Georgia Nonresident
Composite Tax Return
Partners and Shareholders



Mailing Address
Georgia Department of Revenue
Processing Center
P.O. Box 740320
Atlanta, Georgia 30374-0320

2004 Tax Year Beginning _____ Ending _____ Change of Address ☐ Dept Use Only ☐

A. Federal Employer I.D. No.	Name (Type or print plainly exact corporate, partnership or limited liability company title)		Location of books for audit
	Business Address (Number and Street)		Telephone Number
B. Ga. W/hold Tax Acct. No.	City or Town	County	State Zip Code

COMPUTATION OF TAX ON GEORGIA TAXABLE INCOME	(ROUND TO NEAREST DOLLAR)	SCHEDULE 1
1. Tax from your schedule (Attached).....	1	
2. Business Credits (See Page 2 and Attach a Detailed Schedule for Each Credit Claimed).....	2	
3. Other Credits (Attach Explanation).....	3	
4. Balance (Line 1 less Lines 2 and 3) If zero or less than zero, enter zero.....	4	
5. Less: Payments of estimated tax and other payments.....	5	
6. If Line 5 exceeds Line 4, enter overpayment amount.....	6	
7. If Line 4 exceeds Line 5, enter the balance due.....	7	
8. Interest due (See Instructions).....	8	
9. Penalties due (See Instructions).....	9	
10. Add Lines 7, 8 and 9 (Balance due).....	10	
11. Amount of Line 6 to be credited to estimated tax.....	11	
12. Amount of Line 6 to be REFUNDED.....	12	

DECLARATION: I/We declare, under penalties of perjury that I/we have examined this return (including accompanying schedules and statements) and to the best of our knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which s/he has any knowledge.

Signature of Officer, Partner or Accountant _____

Signature of Individual or Firm Preparing Return _____

☐ Check the box to authorize the Georgia Department of Revenue to discuss the contents of this tax return with the preparer of this tax return.

Title _____

Date _____

Identification or Social Security Number _____

TAX RATE SCHEDULES

the amount is:
Not over \$750.....
Over \$ 750.....but not over.....\$2,250
Over \$2,250.....but not over.....\$3,750
Over \$3,750.....but not over.....\$5,250
Over \$5,250.....but not over.....\$7,000
Over \$7,000.....

SINGLE PERSON

Amount of Tax is:
1% of Taxable Income.....
\$ 7.50.....plus 2% of amount over.....\$750
\$ 37.50.....plus 3% of amount over.....\$2,250
\$ 82.50.....plus 4% of amount over.....\$3,750
\$142.50.....plus 5% of amount over.....\$5,250
\$230.00.....plus 6% of amount over.....\$7,000

MARRIED PERSONS FILING A JOINT RETURN AND HEAD OF HOUSEHOLD

If the amount is:
Not over \$1,000.....
Over \$ 1,000.....but not over.....\$3,000
Over \$3,000.....but not over.....\$5,000
Over \$5,000.....but not over.....\$7,000
Over \$7,000.....but not over.....\$10,000
Over \$10,000.....

Amount of Tax is:
1% of Taxable Income.....
\$ 10.00.....plus 2% of amount over.....\$1,000
\$ 50.00.....plus 3% of amount over.....\$3,000
\$ 110.00.....plus 4% of amount over.....\$5,000
\$190.00.....plus 5% of amount over.....\$7,000
\$340.00.....plus 6% of amount over.....\$10,000

MARRIED PERSONS FILING A SEPARATE RETURN

If the amount is:
Not over \$500.....
Over \$ 500.....but not over.....\$1,500
Over \$1,500.....but not over.....\$2,500
Over \$2,500.....but not over.....\$3,500
Over \$3,500.....but not over.....\$5,000
Over \$5,000.....

Amount of Tax is:
1% of Taxable Income.....
\$ 5.00.....plus 2% of amount over.....\$500
\$ 25.00.....plus 3% of amount over.....\$1,500
\$ 55.00.....plus 4% of amount over.....\$2,500
\$ 95.00.....plus 5% of amount over.....\$3,500
\$170.00.....plus 6% of amount over.....\$5,000

Using option 1, 2 or 3 attach a schedule reflecting the total individual tax.

Mail Return To:

Georgia Department of Revenue
P.O. Box 740320
Atlanta, GA 30374-0320.

Note on the S Corporation return when filed that you are filing a composite return for the nonresident shareholders. Partnerships should note on the partnership return that a nonresident composite return is being filed for the nonresident partners.

GEORGIA PUBLIC REVENUE
CODE SECTION 48-2-31
STIPULATES THAT TAXES
SHALL BE PAID IN LAWFUL
MONEY OF THE UNITED
STATES, FREE OF ANY
EXPENSE TO THE STATE OF
GEORGIA.

TRUST AND ESTATE - Use Tax rate schedule for single persons net taxable income.
CORPORATIONS AND PARTNERSHIPS - 6% of Georgia Taxable net income.

INSTRUCTIONS

For individuals, there are three options in which a composite return may be filed. No other options or alternatives are allowed. A review of the options will show that option 1 is very simple but more tax is paid, option 2 lets you prorate the exemptions and deductions using the entity's income and option 3, the most complicated, is computed in the same manner as the regular individual return. These options may be applied on a member-by-member basis. Corporations and partnerships should list their Georgia income and multiply it by the 6% Georgia income tax rate. Trusts and estates shall elect to use option 1 or option 2. For purposes of option 2, no standard deduction is allowed. Trusts and estates exemption amounts are as follows: 1997 and prior years, trusts \$750, estates \$1,500; 1998 to present, trusts \$1,350, estates \$2,700.

Information required in each case: Nonresident partner's or shareholder's name, identification number, Georgia income, marital status and tax due.

OPTION 1

Pay tax on the nonresident's income from Georgia operation. Computed from tax rate schedule.

NAME	ID#	GEORGIA INCOME	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	Single	710.00
JOHN JONES	133-72-8901	6,000	Married	150.00
ED SMITH	132-64-8765	9,000	Head/Household	290.00
ANN MOORE	259-73-4661	11,000	Married/Separate	<u>530.00</u>
				1,680.00

OPTION 2

Allows the nonresidents to deduct: (a) standard deduction and (b) personal exemption and credit for dependents. Both (a) and (b) to be apportioned on the ratio of the individual partner's or shareholder's Georgia income to the individual partner's or shareholder's share of the total partnership or S Corporation income. Amount to which the ratio is applied under (a) shall not exceed \$2,300 single/head of household, \$3,000 married filing joint or \$1,500 married filing separate.

NAME	ID#	G.I.P.	T.I.P.	GA%	S.D.	P.E. & D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	40,000	37.50	2,300	2,700	5,000	1,875	13,125	S	598.00
JOHN JONES	133-72-8901	6,000	35,000	17.14	3,000	5,400	8,400	1,440	4,560	M	97.00
ED SMITH	132-64-8765	9,000	58,000	15.52	2,300	5,400	7,700	1,195	7,805	HH	230.00
ANN MOORE	259-73-4661	11,000	40,000	27.50	1,500	2,700	4,200	1,155	9,845	MS	<u>461.00</u>
											1,386.00

SYMBOLS:

G.I.P.	NONRESIDENT'S SHARE OF PARTNERSHIP OR S CORPORATION GEORGIA INCOME
T.I.P.	NONRESIDENT'S SHARE OF TOTAL PARTNERSHIP OR S CORPORATION INCOME
GA. %	RATIO OF GEORGIA INCOME TO TOTAL PARTNERSHIP OR S CORPORATION INCOME
S.D.	STANDARD DEDUCTION
P.E. & D.	PERSONAL EXEMPTION AND DEPENDENTS
TOTAL	STANDARD DEDUCTION PLUS PERSONAL EXEMPTION AND DEPENDENTS (100%)
GA. D.	TOTAL X GA. % = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I.P. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE

OPTION 3

Allows itemized deductions, personal exemptions and credit for dependents based on the ratio of Georgia income to total (Federal) income after GA adjustments.

NAME	ID#	G.I.	F.I.	GA. %	F.D.	ADJ	A.D.	P.E. & D.	TOTAL	GA. D.	N.T.I.	MARITAL STATUS	TAX DUE
JOHN DOE	040-16-7856	15,000	45,000	33.33	3,500	1,000	2,500	2,700	5,200	1,733	13,267	S	606.00
JOHN JONES	133-72-8901	6,000	60,000	10.00	3,660	1,500	2,160	5,400	7,560	756	5,244	M	120.00
ED SMITH	132-64-8765	9,000	72,000	12.50	4,600	2,000	2,600	5,400	8,000	1,000	8,000	HH	240.00
ANN MOORE	259-73-4661	11,000	44,000	25.00	3,480	1,000	2,480	2,700	5,180	1,295	9,705	MS	<u>452.00</u>
													1,418.00

SYMBOLS:

G.I.	GEORGIA INCOME
F.I.	FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
GA. %	RATIO OF GEORGIA INCOME TO FEDERAL INCOME AFTER GEORGIA ADJUSTMENTS
F.D.	FEDERAL ITEMIZED DEDUCTIONS OR GEORGIA STANDARD DEDUCTION
ADJ	ADJUSTMENT TO ELIMINATE DEDUCTIONS NOT ALLOWABLE UNDER GEORGIA LAW IF THE TAXPAYER ITEMIZES
A.D.	ADJUSTED DEDUCTIONS (F.D. - ADJ = A.D.)
P.E. & D.	PERSONAL EXEMPTIONS AND DEPENDENTS (100%)
TOTAL	A.D. PLUS P.E. & D. (100%)
GA. D.	TOTAL X GA. % = DEDUCTION AND EXEMPTION APPORTIONED TO GEORGIA
N.T.I.	NET TAXABLE INCOME (G.I. - GA. D. = N.T.I.)
MARITAL STATUS	S-SINGLE, M-MARRIED, HH-HEAD/HOUSEHOLD, MS-MARRIED FILING SEPARATE